

# Lennox Manufacturer Certification Statement for Energy Efficient Home Improvement Credit Under the Inflation Reduction Act of 2022

## FEDERAL TAX CREDIT FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS—RESIDENTIAL HEAT PUMP PRODUCT CATEGORY

Under the Inflation Reduction Act of 2022, Congress amended Internal Revenue Code Section 25C, which provides tax credits for the installation of “qualified energy property” for residential heating and cooling equipment meeting certain energy efficiency requirements. Tax credits are effective for Qualified Energy Property<sup>1</sup> installed from January 1, 2024, through December 31, 2024.

Taxpayers claiming energy efficient home improvement credits should retain this Manufacturer’s Certification Statement for taxpayer records.

### CERTIFICATION STATEMENT

Pursuant to this Certification Statement, Lennox Industries Inc. certifies that each of the following products constitutes Qualified Energy Property and meets required standards to be considered eligible for an energy-efficient property tax credit from January 1, 2024, through December 31, 2024, as set forth by Section 25C of the Internal Revenue Code.

Lennox® central heat pumps installed in the North region<sup>3</sup> that achieve a minimum SEER2 of 15.20, EER2 of 10.00, HSPF2 of 8.10, Heating Capacity Ratio (17° F/47° F) of 58%, and a 5°F COP of 1.75 and meet federal standards for Qualified Energy Property<sup>1</sup> (*provided such products are combined with the proper coil and/or furnace, as applicable*<sup>2</sup>):

EL16KP1-024-230A**	EL17XP1-030-230A**	EL18XPV-048-230A**	ML14KP1-024-230A**	ML17XP1-030-230A**	SL25XPV-036-230A**
EL16KP1-030-230A**	EL17XP1-036-230A**	EL18XPV-060-230A**	ML14KP1-030-230A**	ML17XP1-036-230A**	SL25XPV-048-230A**
EL16KP1-042-230A**	EL17XP1-042-230A**	EL22XPV-024-230A**	ML14KP1-042-230A**	ML17XP1-042-230A**	SL25XPV-060-230A**
EL16KP1-048-230A**	EL17XP1-048-230A**	EL22XPV-036-230A**	ML14KP1-048-230A**	ML17XP1-048-230A**	XP20-024-230A**
EL17XP1-018-230A**	EL18XPV-024-230A**	EL22XPV-048-230A**	ML17XP1-018-230A**	SL22KLV-024-230A**	
EL17XP1-024-230A**	EL18XPV-036-230A**	EL22XPV-060-230A**	ML17XP1-024-230A**	SL25XPV-024-230A**	

Lennox® central heat pumps installed in the Southeast and Southwest regions<sup>3</sup> that achieve a minimum SEER2 of 15.20, EER2 of 11.70 and HSPF2 of 7.80 and meet federal standards for Qualified Energy Property<sup>1</sup> (*provided such products are combined with the proper coil and/or furnace, as applicable*<sup>2</sup>):

EL16KP1-018-230A**	EL17XP1-018-230A**	EL18XPV-024-230A**	ML14KP1-024-230A**	ML17XP1-024-230A**	SL25XPV-024-230A**
EL16KP1-024-230A**	EL17XP1-024-230A**	EL22XPV-024-230A**	ML14KP1-030-230A**	ML17XP1-030-230A**	SL25XPV-036-230A**
EL16KP1-030-230A**	EL17XP1-030-230A**	EL22XPV-036-230A**	ML14KP1-036-230A**	ML17XP1-036-230A**	SL25XPV-048-230A**
EL16KP1-036-230A**	EL17XP1-036-230A**	EL22XPV-048-230A**	ML14KP1-042-230A**	ML17XP1-042-230A**	XP20-024-230A**
EL16KP1-042-230A**	EL17XP1-042-230A**	EL22XPV-060-230A**	ML14KP1-048-230A**	ML17XP1-048-230A**	
EL16KP1-048-230A**	EL17XP1-048-230A**	ML14KP1-018-230A**	ML17XP1-018-230A**	SL22KLV-024-230A**	

Under penalties of perjury, I declare that I have examined this certification statement and, to the best of my knowledge and belief, the facts presented are true, correct and complete.

*Lanessa Bannister*

Lanessa Bannister  
VP, GM Lennox Residential



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<sup>1</sup>“Qualified energy property” means property which meets or exceeds the highest efficiency tier (not including any advanced tier) established by the Consortium for Energy Efficiency which is in effect as of the beginning of the calendar year in which the property is placed in service. Listed units and requirements are valid for the 2024 calendar year and do not automatically renew for 2025.

<sup>2</sup>Air conditioner and heat pump ratings are based on U.S. government standard tests of the models combined with a matching indoor coil. Efficiency ratings may vary with different coils. Similarly, efficiency ratings may vary when combined with different furnaces. This Statement was issued to a taxpayer in reliance upon representations made by the taxpayer regarding the product purchased and, where applicable, the combination of such product with the proper coil and/or furnace.

<sup>3</sup>Regions are defined by the Department of Energy (DOE) in the federal register 10CFR part 430. They define the following regions:

Southeast includes: The states of Alabama, Arkansas, Delaware, Florida, Georgia, Hawaii, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, Puerto Rico, South Carolina, Tennessee, Texas, Virginia, the District of Columbia, and the U.S. territories.

Southwest includes the states of Arizona, California, Nevada, and New Mexico.

All other states are included in the North region.

NOTE: Lennox Industries Inc. (“Lennox”) is not acting in the capacity of a legal or tax advisor. This document has been prepared for informational purposes only and is not intended to provide, and should not be relied on for, tax or legal advice. The IRS, DOE and state energy offices are responsible for the implementation and administration of tax credits/rebates. There are important requirements and limitations for the homeowner to qualify for tax credits/rebates. Moreover, the laws are subject to change. As a result, Lennox highly recommends that you consult with a tax advisor or attorney regarding your qualification for a tax credit/rebate in your particular circumstance and verify and review the applicable laws and regulations. Lennox expressly disclaims all liability for damages of any kind arising out of a homeowner’s claim for a tax credit/rebate.

This information is subject to change without notice.

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